

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Nonconventional Source Fuel Credit

► **Attach to your tax return.**
► **See instructions.**

Name(s) shown on return	Identifying number
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A Type of qualified fuel (enter code)	(a) Qualified coke and coke gas sold after 12/31/2005	(b) All other qualified fuels sold after 12/31/2005	(c) Qualified coke and coke gas sold after 12/31/2006	(d) All other qualified fuels sold after 12/31/2006
B Date the facility was placed in service				
1 Barrel-of-oil equivalents				
2 Enter the product of \$3 multiplied by the inflation adjustment factor. See instructions				
3 Multiply line 2 by line 1				
4 Phaseout adjustment. See instructions				
5 Subtract line 4 from line 3. If zero or less, enter zero				
6 Add columns (a) through (d) on line 5				6
7a Reduction due to government monies and subsidized financing. Enter the total of government grants, proceeds of tax-exempt government obligations, and subsidized energy financing for the project for this and all prior tax years	7a			7d
b Enter the total of additions to the capital account for the project for this and all prior tax years	7b			
c Divide line 7a by line 7b. Show as a decimal to at least 4 places	7c			
d Multiply line 6 by line 7c				7d
8 Subtract line 7d from line 6				8
9a Reduction due to energy credit. Enter the total amount allowed under section 38 for this and all prior tax years by reason of the energy percentage with respect to the property used in the project	9a			9c
b Enter the total amount recaptured with respect to the amount entered on line 9a under section 49(b) or 50(a) for this and any prior tax year, and under section 38 for any prior tax year	9b			
c Subtract line 9b from line 9a. If zero or less, enter amount from line 8 on line 10 and go to line 11a				9c
10 Subtract line 9c from line 8				10
11a Reduction due to enhanced oil recovery credit (Form 8830). Enter the total amount allowed for this and all prior tax years by reason of any enhanced oil recovery credit with respect to such project	11a			11c
b Enter the total amount of enhanced oil recovery credit recapture with respect to the amount on line 11a for any prior tax year	11b			
c Subtract line 11b from line 11a. If zero or less, enter the amount from line 10 on line 12 and go to line 13				
12 Subtract line 11c from line 10				12
13 Nonconventional source fuel credit from partnerships, S corporations, estates, and trusts				13
14 Add lines 12 and 13. Estates and trusts, go to line 15; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s				14
15 Amount allocated to beneficiaries of the estate or trust (see instructions).				15
16 Estates and trusts: subtract line 15 from line 14. Report this amount on Form 3800, line 1s.				16